

GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

Finance Department – Government Accounting Standards Advisory Board **(GASAB)** – Introduction of Accrual Based Accounting System for Government Accounts – Migration to Accrual Accounting – Formation of High Level Monitoring Committee and Working Committee – Orders – Issued.

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FINANCE (TFR.II) DEPARTMENT

G.O.Ms.No.341

Dated 25/10/2008.

Read the following:-

1. G.O.Ms.No.350, Finance (TFR.II) Department, dated 20-12-2006.
2. Letter No.Book-I/FA/12-3/GASAB/2007-08/A2, dated 11-03-2008 from the Accountant General, Andhra Pradesh, Hyderabad.

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ORDER:

In the Government orders first read above, orders have been issued for introduction of Accrual Based Accounting in State Government transactions gradually in a phased manner based on the recommendations of 12<sup>th</sup> Finance Commission.

2. It was ordered for taking up of a pilot study covering a few departments or few divisions of certain departments with active involvement of State Government, Accountant General, Andhra Pradesh and GASAB.

3. The pilot study shall be taken up in those departments which have a good asset base and/or are commercial in nature and incur large expenditure. It will take into account the requirements and imperatives mentioned in the G.O. 1<sup>st</sup> read above and ability to absorb reforms in the short and medium term operational frame work that could provide the trajectory of state-wise accounting reforms.

4. A workshop on Migration to Accrual Accounting was held on 28-11-2007 and the deliberations of workshop were communicated to Government by A.G., A.P. vide letter 2<sup>nd</sup> read above. The Accountant General, Andhra Pradesh has also suggested for constitution of the following Committees towards migration to Accrual Accounting System.

1. High Level Monitoring Committee
2. Working Committee for Implementation

(PTO)

5. Government, after careful consideration of the matter hereby constitutes a High Level Monitoring Committee for discussing strategic issues and to monitor progress and also a working committee for participation in the implementation process.

**HIGH LEVEL MONITORING COMMITTEE:**

- |  |     |                     |
|--|-----|---------------------|
| 1. Principal Finance Secretary                                     | ... | Chairman            |
| 2. Principal Secretary to Government,<br>Tribal Welfare Department | ... | Member              |
| 3. Principal Secretary to Government,<br>TR&B Department           | ... | Member              |
| 4. Secretary to Government (IF),<br>Finance Department             | ... | Member-cum-Convener |
| 5. Accountant General (A&E),<br>Andhra Pradesh, Hyderabad          | ... | Member              |
| 6. Director of Treasuries & Accounts<br>Andhra Pradesh, Hyderabad  | ... | Member              |
| 7. District Collector,<br>Mahaboobnagar Dist                       | ... | Member              |

**WORKING COMMITTEE FOR IMPLEMENTATION:**

- |  |     |          |
|--|-----|----------|
| 1. Addl. Secretary to Government,<br>Finance Department                          | ... | Chairman |
| 2. Director/ Jt. Director of Tribal Welfare<br>to be nominated by the Department | ... | Member   |
| 3. Director/ Jt. Director of TR&B Dept<br>to be nominated by the Department      | ... | Member   |
| 4. Dy. Secretary to Government,<br>Finance (Budget) Department                   | ... | Member   |
| 5. Dy. Secretary to Government,<br>Finance (W&M) Department                      | ... | Member   |

6. Joint Secretary to Government Finance (TFR) Department	...	Member-cum-Convener
7. Pay & Accounts Officer, A.P., Hyderabad	...	Member
8. Director of Works Accounts A.P., Hyderabad	...	Member
9. Deputy Director, District Treasury, Mahabubnagar District	...	Member
10. District Tribal Welfare Officer Mahaboobnagar District	...	Member
11. Executive Engineer (R&B) Mahaboobnagar District	...	Member
12. Asst. Accountant General / Sr. A.O./ A.O. , O/o the A.G. (A&E), Hyderabad	...	Member

6. The High Level Monitoring Committee shall meet periodically at least once in a month to discuss strategic issues and monitor progress and suggest methods for speedy migration of Accrual Based Accounting System

7. The Working Committee shall meet once in a fortnight and actively participate in the successful implementation process of Accrual Accounting.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**I.Y.R. KRISHNA RAO,  
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Prl. Accountant General (A&E), Andhra Pradesh, Hyderabad.

The Principal Secretary to Government, Tribal Welfare Department

with a request to nominate a member in the Working Committee.

The Principal Secretary to Government, TR&B Department

with a request to nominate a member in the Working Committee.

The Director of Treasuries & Accounts, Andhra Pradesh, Hyderabad

The District Collector, Mahaboobnagar District

The Pay & Accounts Officer, Hyderabad

The Director of Works Accounts, Andhra Pradesh, Hyderabad.

**(PTO)**

The Deputy Director, District Treasury, Mahabubnagar District  
The District Tribal Welfare Officer, Mahaboobnagar.District  
The Executive Engineer (R&B), R&B Department, Mahaboobnagar District  
The concerned Asst. A.G./Sr. A.O. / A.O. , O/o the Accountant General, A.P.,  
Hyderabad.

**Copy to :**

The Addl. Secretary to Government, Finance Department.  
The Dy. Secretary to Government, Finance (Budget) Department  
The Dy. Secretary to Government, Finance (W&M) Department  
The Joint Secretary to Government, Finance (TFR) Department  
P.S. to PFS  
P.S. to Secretary to Govt (IF)

//FORWARDED :: BY ORDER//

SECTION OFFICER